720/990/package

Department of the Treasury
Internal Revenue Service

Forms and Instructions for Preparing

Form 720

This package contains:

Form 720, Quarterly Federal Excise Tax Return

Instructions for Form 720

Form 6197, Gas Guzzler Tax

Form 6627, Environmental Taxes

Instructions for Form 6627

Form 8743, Information on Fuel Inventories and Sales

Form 8807, Computation of Certain Manufacturers and Retailers Excise Taxes

Form 9117, Excise Tax Program Order Blank for Forms and Publications

Internal Revenue Service
P.O. Box C-32121
Richmond, VA 23261-2121

Official Business
Penalty for Private Use, $300
Do Not Forward

Peel off the label and place it in the address area of the Form 720 you file. If someone else prepares your return, please give the preparer the preaddressed label and the envelope and ask the preparer to use them. Make necessary corrections on the label.

Bulk Rate
Postage and Fees Paid
Internal Revenue Service
Permit No. G-48

T 22.51:

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Package 720
(Rev. January 1990)

Form **720**
(Rev. Jan. 1990)
Department of the Treasury
Internal Revenue Service

Quarterly Federal Excise Tax Return

Use To Report Excise Taxes for 1990

▶ **For Paperwork Reduction Act Notice, see the separate instructions.**

OMB No. 1545-0023

If you are not using a preprinted label, enter your name, address, employer identification number, and calendar quarter of return. See the separate instructions. If address is different from prior return, check here. ▶ ☐

Name

Address

City, state, and ZIP code

Quarter ending

Employer identification number

Telephone number (optional) ( )

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Part I Computation of Tax Items

Note: *Be sure to enter the tax on the correct line to ensure proper credit. If you are filing a final return, please check the box on line 9, Part II.*

	Amount	Rate	Tax	IRS No.
Environmental Taxes				
Domestic petroleum (superfund tax)—Attach Form 6627				53
Domestic petroleum (oil spill tax)—Attach Form 6627				18
Petroleum products imported (superfund tax)—Attach Form 6627				16
Petroleum products imported (oil spill tax)—Attach Form 6627				21
Chemicals—Attach Form 6627				54
Imported chemical substances—Attach Form 6627				17
Ozone-depleting chemicals—Attach Form 6627				19
Ozone-depleting chemicals **(floor stocks)**—Attach Form 6627				20
Communications and Air Transportation Taxes	**Amount**	**Rate**	**Tax**	**IRS No.**
Toll telephone service				
Teletypewriter exchange service		3%		22
Local telephone service				
Transportation of persons by air		8%		26
Transportation of property by air		5%		28
	Number of persons	**Rate**	**Tax**	**IRS No.**
Use of international air travel facilities		$6 per person		27
Fuel Taxes	**Number of gallons**	**Rate**	**Tax**	**IRS No.**
Diesel—Attach Form 8743		$.151*/.031*/.01		60
Diesel sold for diesel/alcohol mixture—Attach Form 8743		.1011*		
Diesel/alcohol mixture—Attach Form 8743		.091*		
Special motor fuels—Attach Form 8743		.09/.091*		
Special motor fuels/alcohol mixture—Attach Form 8743		.031*		61
Qualified methanol and ethanol—Attach Form 8743		.0305*		
Produced from natural gas—Attach Form 8743		.046*		
Gasoline—Attach Form 8743		.091*		62
Gasoline sold for gasohol production—Attach Form 8743		.0344*		58
Gasohol—Attach Form 8743		.031*		59
Inland waterways fuel use tax—Attach Form 8743		.111*		64
Aviation fuel (other than gasoline)—Attach Form 8743		.141*		69
Gasoline used in noncommercial aviation—Attach Form 8743		.03		14
Alcohol sold as but not used as fuel		.60/.45		51
Leaking Underground Storage Tank (LUST) Taxes				
Diesel fuel for use in trains—Attach Form 8743		$ .001		71
Aviation fuel (See instructions.)—Attach Form 8743		.001		77

** Tax rate includes Leaking Undergound Storage Tank (LUST) tax.*

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ **Title (Owner, etc.)** ▶ **Date** ▶

(Please type or print name below signature.)

Manufacturers Taxes	Number of tons	Ton price	Rate	Tax	IRS No.
Coal—Underground mined (Enter lower tax.)			$1.10 per ton		36
			4.4% of ton price		37
Coal—Surface mined (Enter lower tax.)			$ .55 per ton		38
			4.4% of ton price		39
Sport fishing equipment—Attach Form 8807					41
Electric outboard motors and sonar devices—Attach Form 8807					42
Bows and arrows—Attach Form 8807					44
Pistols and revolvers—Attach Form 8807					32
Firearms (other than pistols and revolvers)—Attach Form 8807					46
Shells and cartridges—Attach Form 8807					49
Tires (highway type)(See instructions.)					66
Gas guzzler tax—See Form 6197					40

	Number of doses	Rate	Tax	IRS No.
DPT vaccine		$4.56		81
DT vaccine		.06		82
MMR vaccine		4.44		83
Polio vaccine		.29		84

Retail Taxes	Tax	IRS No.
Truck, trailer, and semitrailer chassis and bodies, and tractors—Attach Form 8807		33

Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.
Transportation by water		$3 per person		29

Other Excise Taxes	Premiums paid	Rate	Tax	IRS No.
Policies issued by foreign insurers				
Casualty insurance and indemnity bonds		See instructions.		
Life insurance, sickness and accident policies, and annuity contracts		See instructions.		30
Reinsurance		See instructions.		

	Amount of obligations	Rate	Tax	IRS No.
Obligations not in registered form		See instructions.		31
Payment under section 7519 (See instructions.)				11

Part II Computation of Net Tax Liability

Note: *Do not complete lines 4 through 8 if you are only reporting tax for inland waterways fuel use, sport fishing equipment, bows and arrows, or the payment required under section 7519. However, taxpayers due a credit for net prior year payments under section 7519 should use line 4(d) for the credit.*

1 Total tax. Add all amounts from Part I

2 Adjustments (See instructions. **Attach statement identifying IRS No.**)

3 Tax as adjusted

4 (a) Record of Net Tax Liability	Period 1st–15th day		Period 16th–last day		Total for month
First Month Liability	A		B		
Second Month Liability	C		D		
Third Month Liability	E		F		

(b) Total liability for quarter (Add total for each month and enter here.) ▶

(c) Total deposits for quarter ▶

(d) Credit for net prior year payments under section 7519 (See instructions.) ▶

5 Overpayment from previous quarter ▶

6 Total deposits (line 4(c) plus lines 4(d) and 5) ▶

7 Undeposited taxes due (line 3 less line 6; this should be $100 or less). Pay to IRS ▶

Note: *If undeposited taxes due at the end of the quarter are more than $100, the entire balance must be deposited rather than paid with the return.*

If you make semimonthly deposits and claim one of the deposit exceptions explained on page 4 of the instructions, please indicate the exception: 1 ☐ 2 ☐ 3 ☐ 4 ☐

Gasoline taxpayers who are eligible for the 14-day depositary due date, please check this box ▶ ☐

8 If line 6 is more than line 3, enter excess here ▶ $ _____ and check if you want it:
☐ applied to your next return, or ☐ refunded to you.

9 If you will not be liable for returns in succeeding quarters, check here ▶ ☐ and return this form to your Internal Revenue Service Center. If not checked, IRS will send you a return each quarter.

Form **720**
(Rev. Jan. 1990)
Department of the Treasury
Internal Revenue Service

Quarterly Federal Excise Tax Return

Use To Report Excise Taxes for 1990

▶ **For Paperwork Reduction Act Notice, see the separate instructions.**

OMB No. 1545-0023

If you are not using a preprinted label, enter your name, address, employer identification number, and calendar quarter of return. See the separate instructions. If address is different from prior return, check here. ▶ ☐

Name

Address

City, state, and ZIP code

Quarter ending

Employer identification number

Telephone number (optional) ( )

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Part I Computation of Tax Items

Note: *Be sure to enter the tax on the correct line to ensure proper credit. If you are filing a final return, please check the box on line 9, Part II.*

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Transportation of property by air		5%		28
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Gasoline sold for gasohol production—Attach Form 8743		.0344*		58
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Gasoline used in noncommercial aviation—Attach Form 8743		.03		14
Alcohol sold as but not used as fuel		.60/.45		51
Leaking Underground Storage Tank (LUST) Taxes				
Diesel fuel for use in trains—Attach Form 8743		$ .001		71
Aviation fuel (See instructions.)—Attach Form 8743		.001		77

** Tax rate includes Leaking Undergound Storage Tank (LUST) tax.*

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ **Title (Owner, etc.)** ▶ **Date** ▶

(Please type or print name below signature.)

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			4.4% of ton price		37
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Firearms (other than pistols and revolvers)—Attach Form 8807					46
Shells and cartridges—Attach Form 8807					49
Tires (highway type)(See instructions.)					66
Gas guzzler tax—See Form 6197					40

	Number of doses	Rate	Tax	IRS No.
DPT vaccine		$4.56		81
DT vaccine		.06		82
MMR vaccine		4.44		83
Polio vaccine		.29		84

Retail Taxes	Tax	IRS No.
Truck, trailer, and semitrailer chassis and bodies, and tractors—Attach Form 8807		33

Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.
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Other Excise Taxes	Premiums paid	Rate	Tax	IRS No.
Policies issued by foreign insurers				
Casualty insurance and indemnity bonds		See instructions.		
Life insurance, sickness and accident policies, and annuity contracts		See instructions.		30
Reinsurance		See instructions.		
	Amount of obligations	**Rate**	**Tax**	**IRS No.**
Obligations not in registered form		See instructions.		31
Payment under section 7519 (See instructions.)				11

Part II Computation of Net Tax Liability

Note: *Do not complete lines 4 through 8 if you are only reporting tax for inland waterways fuel use, sport fishing equipment, bows and arrows, or the payment required under section 7519. However, taxpayers due a credit for net prior year payments under section 7519 should use line 4(d) for the credit.*

1 Total tax. Add all amounts from Part I

2 Adjustments (See instructions. **Attach statement identifying IRS No.**)

3 Tax as adjusted

4 (a) Record of Net Tax Liability	Period 1st–15th day		Period 16th–last day		Total for month
First Month Liability	A		B		
Second Month Liability	C		D		
Third Month Liability	E		F		

(b) Total liability for quarter (Add total for each month and enter here.) ▶

(c) Total deposits for quarter ▶

(d) Credit for net prior year payments under section 7519 (See instructions.) ▶

5 Overpayment from previous quarter ▶

6 Total deposits (line 4(c) plus lines 4(d) and 5) ▶

7 Undeposited taxes due (line 3 less line 6; this should be $100 or less). Pay to IRS ▶

Note: *If undeposited taxes due at the end of the quarter are more than $100, the entire balance must be deposited rather than paid with the return.*

If you make semimonthly deposits and claim one of the deposit exceptions explained on page 4 of the instructions, please indicate the exception: 1 ☐ 2 ☐ 3 ☐ 4 ☐

Gasoline taxpayers who are eligible for the 14-day depositary due date, please check this box ▶ ☐

8 If line 6 is more than line 3, enter excess here ▶ $ _____ and check if you want it:
☐ applied to your next return, or ☐ refunded to you.

9 If you will not be liable for returns in succeeding quarters, check here ▶ ☐ and return this form to your Internal Revenue Service Center. If not checked, IRS will send you a return each quarter.

Department of the Treasury
Internal Revenue Service

Instructions for Form 720

(Revised January 1990)

Quarterly Federal Excise Tax Return

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file the following forms will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to IRS
720	6 hrs., 28 mins.	3 hrs., 22 mins.	12 hrs., 1 min.
6197	3 hrs., 21 mins.	1 hr., 2 mins.	3 hrs., 31 mins.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; or the **Office of Management and Budget,** Paperwork Reduction Project (1545-0023), Washington, DC 20503.

Changes You Should Note

Combined Tax Rates.— We have combined the Leaking Underground Storage Tank (LUST) tax rate with each fuel tax rate. The only separate reporting of LUST tax is for diesel fuel for use in trains and taxable aviation fuel that is not includable in IRS No. 69.

New Oil Spill Tax.—Effective January 1, 1990, an additional tax of 5¢ a barrel is imposed on domestic crude oil (IRS No. 18) and imported petroleum products (IRS No. 21). The tax will be used to finance the Oil Spill Liability Trust Fund. See **Form 6627,** Environmental Taxes, for more information.

Rate Change for Superfund Tax.—The petroleum superfund tax is now 9.7¢ a barrel for both domestic crude oil and imported petroleum products, including crude oil. See Form 6627 for more information.

New Ozone-Depleting Chemicals Tax.—Effective January 1, 1990, a new tax is imposed on the sale or use by the manufacturer, producer, or importer of certain chemicals (IRS No.19) that deplete the ozone layer and on imported products containing these chemicals. Also, a floor stocks tax (IRS No. 20) is imposed on any person other than a manufacturer, producer, or importer that held these chemicals on January 1, 1990, for sale or use in further manufacture. See Form 6627 for more information.

New Transportation by Water Tax.— A new tax (IRS No. 29) of $3 per passenger is imposed on the provider of certain trips on ships. The tax applies to trips beginning after December 31, 1989, but only for amounts paid for trips after this date. See the instructions on page 3 for more information.

Change in Deposit Rule for Tax on Airline Tickets.—For semimonthly periods beginning after June 30, 1990, the tax on transportation of persons by air (IRS No. 26) for a semimonthly period is considered collected during the first week of the second semimonthly period. See the instructions on page 4 for more information.

Change in Deposit Rule for Gasoline Taxes for September 1990.—Taxpayers required to make semimonthly deposits of gasoline taxes will have to make an extra deposit by September 27, 1990. See the instructions on page 4 for more information.

Rate Increase for Tax on Use of International Air Travel Facilities.— The departure tax on international air travel increased to $6 a passenger on January 1, 1990. See the instructions on page 2 for more information.

Rate Increase for Inland Waterways Fuels Use Tax.—The tax on fuels used on inland waterways has increased to 11.1¢ a gallon. See the instructions on page 2 for more information.

General Instructions

Purpose of Form.—Use Form 720 to report and pay the excise taxes listed on the form. File a return for each quarter. If you are not reporting a tax which you normally report, you must enter a zero (0) on the appropriate line in Part I. Also, if you have no tax to report, write "None" on lines 1 and 3, page 2, Part II, and sign the return. However, if this is a "final" return be sure to check the box on line 9, Part II. Be sure to sign the return. An unsigned return is not considered filed.

When To File.—Except as otherwise provided in the instructions, you must file a return for each quarter of the calendar year as follows:

Quarter covered	All excise taxes other than air trans. and comm. due by	Comm. and air trans. due by
January, February, March	April 30	May 31
April, May, June	July 31	August 31
July, August, September	October 31	November 30
October, November, December	January 31	February 28

If any due date for filing a return falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next succeeding day that is not a Saturday, Sunday, or legal holiday.

For excise taxes other than those on communications or air transportation, you may have an additional 10 days to file your return if you have made deposits of the taxes due for the quarter on time and in full.

Partnerships and S corporations must report and pay the tax required by section 7519 by May 15 on Form 720 if they are reporting no other excise taxes for the second quarter.

If you are reporting two or more excise taxes and they are due on different dates, the later filing date will be acceptable provided timely deposits were made. Only one return should be filed each quarter.

Where To File.—

If your principal business, office or agency, or legal residence in the case of an individual is located in ▼	File with the Internal Revenue Service Center at ▼
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501

If you have no legal residence, principal place of business, or principal office or agency in any Internal Revenue district, file your return with the Internal Revenue Service Center, Philadelphia, PA 19255.

Records.—Keep copies of your tax return, records, and accounts of all transactions to show that the correct tax has been paid. Keep records to support all adjustments claimed and all exemptions at least 4 years from the latest of the following dates: (1) when the tax became due, (2) when you paid the tax, (3) when you claimed an adjustment, or (4) when you filed a claim for a refund. Your records must be available at all times for IRS inspection.

Penalties and Interest.—Avoid penalties and interest by filing returns and depositing and paying taxes when due. The law provides penalties for filing a return late; depositing taxes late; paying taxes late; willfully failing to collect and pay tax, keep records, or file a return; negligence; and fraud. These penalties are in addition to the interest charge on late payments.

Specific Instructions

Name, Address, and Employer Identification Number.—The first time you file Form 720, enter the required information. After that, IRS will mail you a Package 720 with a preprinted label every 3 months. Please use the preprinted label on your form.

If you are not using a label, type or print your name, address, quarter ending (month and year), and employer identification number (EIN). Do not use an EIN of a former owner of the business. For information on applying for an EIN or filing a return if the EIN has not been received, see **Pub. 583,** Taxpayers Starting a Business.

Part I.—Computation of Tax Items

Tax Computation Columns.—Figure the tax for all items that apply in Part I. Add the amounts in the "Tax" column and enter the total on line 1, Part II. Do not enter adjustments in the tax column. Enter all adjustments on line 2, Part II.

Environmental Taxes

Form 6627, Environmental Taxes, must be used to compute the liability for these taxes and must be attached to Form 720 each quarter. The tax rates for the environmental taxes are shown on Form 6627.

Communications and Air Transportation Taxes

a. Communications services (IRS No. 22).—The tax is on amounts paid for toll telephone service, teletypewriter exchange service, and local telephone service. The person paying for the service or facility is liable for the tax, and the person receiving the payment is required to collect the tax and file Form 720. Amounts paid for communications services do not include state or local taxes paid if the amount is separately stated in the bill to the customer. See Pub. 510 for more information.

b. Transportation of persons by air (IRS No. 26).—The tax applies to amounts paid for taxable transportation of persons by air, including amounts paid for related seating or sleeping accommodations. This includes amounts paid for layover or waiting time and movement of aircraft in deadhead service. Also, the tax applies to amounts paid outside the United States but only for taxable transportation that begins and ends in the United States. Certain transportation that takes place entirely outside the United States (and the 225-mile zone) and that meets specified tests is not subject to the tax. See Pub. 510. The person paying for taxable transportation is liable for the tax, and ordinarily, the person receiving the payment must collect the tax and file Form 720.

c. Transportation of property by air (IRS No. 28).—Amounts paid for transportation of property by air within or outside the United States are subject to the tax. The tax applies only to amounts paid for transportation (including layover time and movement of aircraft in deadhead service) that begins and ends in the United States. Thus, transportation of property by air that begins outside, but ends within, the United States is not taxable.

d. International air travel facilities (IRS No. 27).—The tax is imposed on amounts paid within or outside the United States for international flights that begin in the United States, even if the flight is the return part of a round trip to a foreign country. The tax applies whenever a portion of a domestic-international flight is exempt from the 8% transportation tax.

Fuel Taxes

Compute the number of gallons of fuel subject to tax on **Form 8743,** Information on Fuel Inventories and Sales, and attach this form to Form 720.

Note: *Each fuel tax rate includes, when applicable, the Leaking Underground Storage Tank (LUST) tax.*

a. Diesel fuel, aviation fuel, and diesel/alcohol mixture (IRS Nos. 60, 69, and 61).—A 15.1¢ a gallon tax applies to the sale of diesel fuel (IRS No. 60) and a 14.1¢ a gallon tax applies to the sale of aviation fuel (IRS No. 69) by the producer or importer. A 3.1¢ a gallon tax applies to the sale of diesel fuel (IRS No. 60) for use in certain intercity buses. See Pub. 510 for more information.

Diesel fuel is any liquid other than gasoline that is commonly or commercially known or sold as a fuel that is suitable for use in a diesel-powered highway vehicle or a diesel-powered train. **Aviation fuel** is any liquid other than gasoline that is commonly or commercially known or sold as a fuel that is suitable for use in an aircraft. Kerosene is classified as an aviation fuel. A **producer** is a refiner, compounder, blender, wholesale distributor, or dealer selling fuel exclusively to producers. A producer must register on **Form 637,** Application for Registration.

A 9.1¢ a gallon tax applies to the sale of any mixture containing diesel fuel and 10% alcohol (meeting certain specifications) that is at least 190 proof (IRS No. 61). The sale of diesel fuel for use in the production of a diesel/alcohol mixture (IRS No. 61) is taxable at 10.11¢ a gallon.

A 1¢ a gallon tax applies to kerosene (IRS No. 60) used in a mixture of tax-paid kerosene and tax-paid diesel fuel that is used in a diesel-powered highway vehicle.

b. Special motor fuels (IRS No. 61).—A 9.1¢ a gallon tax applies to special motor fuels sold for use or used in a motor vehicle or motor boat (other than a commercial fishing boat). Report all special motor fuels under IRS No. 61. Special motor fuels include benzol, benzene, naphtha, liquid petroleum gas (not subject to the 1/10 of 1¢ a gallon LUST tax), casinghead and natural gasoline, and any other liquid fuel (except gasoline otherwise taxable and kerosene, gas oil, fuel oil, and diesel fuel).

A 3.1¢ a gallon tax applies to the sale or use of any mixture containing special motor fuel and 10% alcohol (meeting certain specifications) that is at least 190 proof (IRS No. 61). The alcohol can be methanol or ethanol, but it cannot be produced from petroleum, natural gas, or coal (including peat).

A 3.1¢ a gallon tax applies to qualified methanol and ethanol (IRS No. 61). **Qualified methanol or ethanol fuels** mean any liquid 85% of which consists of alcohol produced other than from petroleum or natural gas. If the methanol or ethanol fuels are at least 85% alcohol produced from natural gas, the fuel is taxed at 4.6¢ a gallon (IRS No. 61).

c. Gasoline, gasohol, and gasoline used in noncommercial aviation (IRS Nos. 62, 58, 59, and 14).—

Gasoline and Gasohol.—The tax is generally imposed on the sale or removal of fuel by the refiner, importer, blender, terminal operator, compounder, and throughputter. The taxpayer must be registered on Form 637.

A 9.1¢ a gallon tax applies to gasoline (IRS No. 62). **Gasoline** is any product commonly or commercially known or sold as gasoline (including blend stocks and additives) that is suitable for use as a motor fuel. Blend stocks and additives are subject to tax unless sold with proper registration and certification.

The sale of gasohol (gasoline mixed with 10% alcohol (meeting certain specifications) that is at least 190 proof) by a blender of gasohol is taxable at 3.1¢ a gallon (IRS No. 59) unless 3.44¢ a gallon tax (discussed later) has been paid. The alcohol can be methanol or ethanol, but it cannot be produced from petroleum, natural gas, or coal (including peat). The removal or sale of gasoline to a registered gasohol blender for use in the production of gasohol is taxable at 3.44¢ a gallon (IRS No. 58).

Anyone who separates the gasoline from an alcohol mixture that has been taxed at a rate equivalent to 3.1¢ a gallon will be subject to the additional 5.66¢ a gallon excise tax on the separated fuels. If anyone purchases gasoline at the 3.44¢ rate and fails to blend the gasoline with the alcohol, such person will be subject to a 5.66¢ a gallon excise tax. Report the amount of this tax on the line for IRS No. 62.

Gasohol Blenders.—Blenders of gasohol purchasing gasoline at the reduced rate (3.44¢) must file Form 720. The blender must attach a statement to the form showing the total number of gallons of gasoline purchased at the reduced rate and the total number of gallons of gasohol produced for the quarter.

Gasoline Used in Noncommercial Aviation.—A 3¢ a gallon (IRS No. 14) retail tax is imposed on gasoline (avgas) sold for use or used in noncommercial aviation.

d. Inland waterways fuel use tax (IRS No. 64).—An 11.1¢ a gallon tax (IRS No. 64) applies to any liquid used in the propulsion system of commercial transportation vessels while traveling on certain inland and intracoastal waterways. Generally, the tax applies to all types of vessels including ships, barges, and tugboats. See Pub. 510 for more information.

e. Alcohol sold as but not used as fuel (IRS No. 51).—Alcohol, either mixed or straight, designated for use as fuel is eligible for a credit. **Form 6478,** Credit for Alcohol Used as Fuel, is used to compute the credit. If the credit was determined and any person later either (1) uses a mixture or straight alcohol for a purpose other than fuel, (2) separates the alcohol from the mixture, or (3) mixes the straight alcohol, an excise tax is imposed. The tax is 60¢ a gallon for each gallon of alcohol that is at least 190 proof and 45¢ a gallon for each gallon of alcohol that is at least 150 proof but less than 190 proof. Do not complete Form 8743 when reporting this tax.

f. Leaking Underground Storage Tank (LUST) taxes (IRS Nos. 71 and 77).—Some aviation fuel and all diesel fuel for use in trains is taxed only at the rate of 1/10 of 1¢ ($.001) a gallon. See Pub. 510 for more information.

Manufacturers Taxes

These taxes apply to the sale or use by the manufacturer, producer, or importer of the articles listed. These taxes may also apply to one part of an otherwise nontaxable article, such as tires on imported vehicles. See Pub. 510 for more information.

a. Coal (IRS Nos. 36, 37, 38, and 39).—The tax on coal per ton (2,000 lbs.) may not be more than 4.4% of the price at which a ton is sold in each category.

Coal is produced from a surface mine if all geological matter, such as trees, earth, or rock, above the coal being mined is removed before the coal is mined. When coal is removed by auger and when coal is reclaimed from coal waste refuse piles, the coal is considered produced from a surface mine. Coal is considered produced from an underground mine when the coal is not produced from a surface mine.

The tax on coal is paid by the producer at the time of sale or use. The selling price for applying the tax is the point of sale f.o.b. mine or f.o.b. cleaning plant if the producer cleans the coal before selling it.

b. Sport fishing equipment, outboard motors, sonar devices, bows and arrows, and firearms (IRS Nos. 41, 42, 44, 32, 46, and 49).—Compute the tax on **Form 8807,** Computation of Certain Manufacturers and Retailers Excise Taxes, and attach it quarterly to Form 720. See the instructions on Form 8807 for more information.

c. Highway-type tires (IRS No. 66).—The tax applies only to highway-type tires and is as follows:

(1) For tires weighing more than 40 pounds but not more than 70 pounds—15¢ a pound for each pound over 40 pounds.

(2) For tires weighing more than 70 pounds but not more than 90 pounds—$4.50 PLUS 30¢ a pound for each pound over 70 pounds.

(3) For tires weighing more than 90 pounds—$10.50 PLUS 50¢ a pound for each pound over 90 pounds.

d. Gas guzzler tax (IRS No. 40).— Compute the tax on **Form 6197**, Gas Guzzler Tax, and report it quarterly on Form 720. File Form 6197 annually as an attachment to Form 720. See the instructions on Form 6197 for *When To File*.

e. Vaccine tax (IRS Nos. 81, 82, 83, and 84).—Vaccine is any substance designed to be administered to a human for the prevention of one or more diseases. The tax applies to the sale or use of only certain vaccines by the manufacturer, producer, or importer and is as follows:

(1) DPT (diphtheria, pertussis, and tetanus)—$4.56 per dose.

(2) DT (diphtheria-tetanus)—$.06 per dose.

(3) MMR (measles, mumps, and rubella) — $4.44 per dose.

(4) Polio—$.29 per dose.

If any taxable vaccine is combined with another taxable vaccine, the amount of tax is the total of the tax for each vaccine included in the combined vaccine.

Retail Taxes

Truck, trailer, and semitrailer chassis and bodies; tractors (IRS No. 33).—Compute the tax on **Form 8807,** Computation of Certain Manufacturers and Retailers Excise Taxes, and attach it quarterly to Form 720. See the instructions on Form 8807 for more information.

Ship Passenger Tax

Transportation by water (IRS No. 29).—A tax is imposed on the operator of commercial ships. The tax is $3 for each passenger on a commercial passenger ship that has berth or stateroom accommodations for at least 17 passengers if the trip is for at least one night. The tax also applies to passengers on any commercial ship that transports passengers engaged in gambling beyond the territorial waters of the U.S. A ship is considered to be beyond the territorial waters of the U.S. if it is outside the three-mile limit. The tax applies only once at the time the passenger embarks or disembarks in the U.S.

The tax does not apply to any trip on a ship owned or operated by the U.S., a state, or any agency or subdivision thereof. The tax also does not apply to a trip on a passenger ship for less than 12 hours between two ports in the U.S., unless the ship carried passengers engaged in gambling beyond the territorial waters of the U.S.

The tax is effective for any trip beginning after December 31, 1989, that is not paid for before that date. A trip is considered paid for when full payment for the trip is received by the operator or operator's agent.

Other Excise Taxes

a. Policies issued by foreign insurers (IRS No. 30).—The tax is imposed on insurance policies issued by foreign insurers and the tax rates are as follows:

(1) *Casualty insurance and indemnity bonds.*—4¢ on each dollar (or fraction of a dollar) of the premium paid on the policy or bond.

(2) *Life insurance, sickness and accident policies, and annuity contracts.*—1¢ on each dollar (or fraction of a dollar) of the premium paid on the policy or contract, unless the insurer is subject to tax under section 842(b).

(3) *Reinsurance.*—1¢ on each dollar (or fraction of a dollar) of the premium paid on the policy of reinsurance covering any of the contracts taxable in (1) or (2) above.

This tax will not apply to any amount that is effectively connected with the conduct of a trade or business within the United States, unless such amount is exempt from the application of section 882(a) under a treaty obligation of the United States.

b. Obligations not issued in registered form (IRS No. 31).—The tax is imposed on any person who issues a registration-required obligation that is not in registered form. The tax is 1% of the principal amount of the obligation multiplied by the number of calendar years (or portions thereof) during the period beginning on the issue date and ending on the maturity date.

A registration-required obligation is any obligation other than an obligation that (1) is issued by a natural person, (2) is not of a type offered to the public, (3) has a maturity (at issue) of not more than one year, or (4) is described in section 163(f)(2)(B).

c. Payment under section 7519 (IRS No. 11).—Partnerships and S corporations that have filed **Form 8716,** Election To Have a Tax Year Other Than a Required Tax Year, and whose election is still in effect, must make the payment required by section 7519. To figure the required payment use the 1989 Computation Schedule for Required Payment Under Section 7519 in the 1989 instructions for Form 1065 or Form 1120S. **Note:** *For line 10 of the computation schedule, if a required payment was more than $500 for a prior year and the current year required payment is $500 or less, disregard the instructions for line 10 of the schedule and enter any line 10 amount of $1 to $500 on Form 720, IRS No. 11. Otherwise, follow the instructions for line 10.*

Report and pay the required payment by May 15 on Form 720. No deposit is required. Enter the current year required payment on the line for IRS No. 11 and the credit for net prior year payments on line 4(d), Part II. See the instructions for line 4(d) on this page. If no current year required payment is due, enter zero (0) on the line for IRS No. 11. You must file Form 720 and attach a copy of the computation schedule even if there is no current year required payment.

Part II.—Computation of Net Tax Liability

Line 2, Adjustments.—Generally, you may make adjustments for taxes reported on Form 720. These adjustments may be to correct math errors or to adjust payments of tax on transactions, charges, or processings that are entitled to be made tax free. **Note:** *If you are due a credit for taxes reported on the form, you may claim a credit on line 2 up to the amount of the total tax for the quarter. You should use* ***Form 843****, Claim, or, if applicable,* ***Form 4136****, Computation of Credit for Federal Tax on Fuels, to obtain any remaining refund or credit.*

On line 2, enter the total of any adjustments claimed. If an amount is included on line 2, a statement must be attached for each adjustment claimed.

Note: *If you do not attach a statement explaining the adjustment, it will delay the processing of your return. If the adjustment is a credit, it may be disallowed until the statement is provided.*

The attached statement must include the following information:

- The IRS Nos. on Form 720 being adjusted.
- An explanation of why you are claiming a reduction in tax or reporting additional tax.
- A statement that you have the required supporting evidence.
- The amount of reduction claimed or additional tax reported for each IRS No.
- If the adjustment is a credit for a tax you previously reported on Form 720, indicate the quarters the tax was reported. If the adjustment is reporting additional tax, indicate the quarters in which the tax should have been reported.

See the applicable regulations for the circumstances under which you may make adjustments and the evidence you need to support adjustments.

Line 4, Record of Net Federal Tax Liability.— Enter your net liabilities for the month or semimonthly period in which the taxes are due or collected.

Line 4(d), Credit for Net Prior Year Payments Under Section 7519.— Enter on line 4(d) the net required payment balance. The **net required payment balance** is the excess of the required payments made for prior years over the refunds of any required payments received. Do not reduce the current year required payment entered on the line for IRS No. 11 by this credit.

Lines 5 and 8, Overpayment.—If you deposited more than the amount you owed for a quarter, you may have the overpayment applied to your next return or refunded to you. Enter the appropriate amount in the space on line 8. Enter on line 5 of your next return any amount you want to have applied to that return.

Line 9, Final Return.—If this is your final return, please check the box on line 9.

How To Make Deposits

You must deposit all excise taxes over $100 reportable on Form 720 at an authorized depositary or the Federal Reserve Bank (FRB) serving the area in which you are located.

However, no deposits are required for the taxes on sport fishing equipment, inland waterways fuel use, bows and arrows, or the payment required by section 7519. These taxes are payable with the return.

Note: *At the time these instructions were printed IRS had not issued deposit rules for the new taxes on ozone-depleting chemicals and transportation by water.*

To avoid a penalty, make your deposits timely and do not mail your deposits directly to the IRS. Records of your deposits will be sent to IRS for crediting to your business accounts.

Deposit Federal excise tax payments with a **Form 8109,** Federal Tax Deposit Coupon. See the instructions in the coupon book for additional information.

To obtain more deposit coupons, use the reorder **Form 8109A** provided in the coupon book. Be sure to enter the number of books you need. If you do not have a coupon book, please contact your IRS district office.

When To Make Deposits

The following rules explain how often you must make deposits for excise taxes.

In general, the frequency of deposits is based on the amount of tax you owe for a certain period. You must make deposits monthly or semimonthly, as explained below.

Monthly Deposits.—You must make monthly deposits if you are liable in any month (except the last month of the quarter) for more than $100 of taxes reportable on Form 720, AND you are not required to make semimonthly deposits (see below).

Monthly deposits are due by the last day of the month following the month you incur more than $100 liability.

If you owe taxes of $100 or less at the end of the first or second month, carry them over to the next month. At the end of the third month, taxes of $100 or less may be deposited or paid with the return.

If you owe taxes of more than $100 at the end of the third month, you must deposit them by the last day of the following month.

For communications and air transportation taxes, the tax that is computed on the basis of amounts billed (communications) or tickets sold (air transportation) for a month is considered collected during the next month and should be deposited during the month following the month it is considered collected.

Semimonthly Deposits.—If you are liable for over $2,000 of excise taxes for any month of a quarter, you must make semimonthly deposits of taxes in the following quarter. A **semimonthly period** means the first 15 days of a month or the 16th through the last day of a month.

The rules for making semimonthly deposits are as follows:

In General.—Deposit the amount you owe by the 9th day following the semimonthly period for which it is reported.

Communications and Air Transportation Taxes.—If the amount for these taxes is computed on the basis of the amount billed (communications) or tickets sold (air transportation), the tax computed for a semimonthly period is considered as collected during the second following semimonthly period. Deposit these taxes within 3 banking days after the end of the semimonthly period for which they are considered collected.

Note: *Effective for semimonthly periods beginning after June 30, 1990, the tax on transportation of persons by air for a semimonthly period is considered collected during the first week of the second semimonthly period. Deposit the tax within 3 banking days after the end of the week for which such tax is considered collected.*

If the taxes are computed on any other basis, deposit the taxes within 3 banking days after the end of the semimonthly period in which they are collected. In determining banking days, do not count local banking holidays observed by depositaries or Saturdays, Sundays, and legal holidays.

Gasoline Taxes.—Qualified persons whose liability for the excise tax on gasoline is payable semimonthly may pay the tax by the 14th day after the close of the semimonthly period if the payment is made by wire transfer to any government depositary (Federal Reserve Bank or authorized financial institution) or by transfer between accounts in the same government depositary.

A **qualified person** is any person whose average daily production of crude oil for the preceding calendar quarter is 1,000 barrels or less and any independent refiner.

If you are qualified to pay the tax by the 14th day after the close of the semimonthly period, check the box on page 2, Form 720.

If the due date falls on a Saturday, Sunday, or legal holiday, the due date will be the immediately **preceding** day that is not a Saturday, Sunday, or legal holiday.

Special Rule for Semimonthly Deposits of Gasoline Taxes for September.—If you are required to make semimonthly deposits of gasoline taxes, you must deposit these taxes for the period beginning September 16 and ending September 22 by September 27. Deposit the tax for the period beginning September 23 and ending September 30 on the normal due date.

Policies Issued by Foreign Insurers.—If the amount of tax on these policies is for the first semimonthly period, deposit it by the first day of the next month. If the amount is for the second semimonthly period, deposit it by the 15th day of the next month.

Semimonthly Deposit Exceptions.—You are considered to meet the semimonthly deposit requirements if the amount you deposit for the semimonthly period is at least the amount in (1), (2), (3), or (4) below, and you deposit the underpayment as explained under *Underpayment Deposit Requirements*, below.

(1) At least 90% of the total tax collected during (or reportable for) the semimonthly period.

(2) At least 45% of the total tax collected during (or reportable for) the month.

(3) At least 50% of the total tax collected during (or reportable for) the second preceding month (first preceding month for air transportation, communications, and foreign insurance).

(4) Manufacturers, retailers, and environmental taxes—An amount deposited for the second semimonthly period in a month that, when added to the deposit for the first semimonthly period, is at least 90% of the total taxes reportable for the month.

You do not meet the requirements under (2) or (3) above if you collect more than 75% of communications or air transportation taxes (or incur more than 75% of the monthly liability for other taxes) in the first semimonthly period in each month.

Underpayment Deposit Requirements.—If the semimonthly period is in either of the first 2 months of the quarter, you must deposit the underpayment for the month by the following dates:

- Tax on foreign insurance policies—The first day of the second month following the month involved.
- Manufacturers, retailers, and environmental taxes—The ninth day of the second month following the month involved.
- Communications and air transportation taxes—The last day of the month following the month involved.

If the semimonthly period is in the third month of the quarter, the underpayment must be deposited by the following dates if the total of the undeposited taxes reportable on Form 720 exceeds by more than $100 the amounts previously deposited:

- Tax on foreign insurance policies; manufacturers, retailers, and environmental taxes—The last day of the first month following the end of the quarter.
- Communications and air transportation taxes—The last day of the second month following the end of the quarter.

If you claim one of the exceptions, please check the appropriate box on page 2, Form 720.

Recordkeeping.—If you meet the semimonthly deposit exception under (2), (3), or (4) above, you may be exempt from certain recordkeeping requirements. You may not have to:

- Keep books and records on a semimonthly basis (except for deposits), or
- Record your tax liability on a semimonthly basis on line 4 of the form.

See Regulations sections 46.6302(c)-1, 48.6302(c)-1, 49.6302(c)-1, and 52.6302(c)-1.

Form **6197**
(Rev. January 1988)
Department of the Treasury
Internal Revenue Service

Gas Guzzler Tax
for 1986 and later model year automobiles

▶ See instructions on back.

OMB No. 1545-0242
Expires: 11-30-90

Name

Employer identification number

If an alternative tax rate has been approved, check here ▶ ☐ and attach computations.

Enter date calendar quarter ended

Part I Computation of Tax

Line number	If the fuel economy rating of the automobile is: (a) At least	(b) But less than	(c) Tax rate	Units sold during model year (d) Model type A	(e) Model type B	(f) Model type C	(g) Model type D	(h) Total units (add columns (d) through (g))	(i) Tax due (multiply column (c) by column (h))
1	22.5	—	0						
2	21.5	22.5	500						$
3	20.5	21.5	650						
4	19.5	20.5	850						
5	18.5	19.5	1050						
6	17.5	18.5	1300						
7	16.5	17.5	1500						
8	15.5	16.5	1850						
9	14.5	15.5	2250						
10	13.5	14.5	2700						
11	12.5	13.5	3200						
12	—	12.5	3850						

13 Total tax due for this model year. (See instructions.) . . . . . .

14 Less amounts previously reported and paid for this model year . . . . . .

15 Total tax due for quarter. (Subtract line 14 from line 13.) Enter here and on Form 720 on the line for IRS No. 40. ▶ $

Part II Identification of Models Subject to Gas Guzzler Tax

Model type	Identification
A	
B	
C	
D	

General Instructions

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Who Must File

If you are engaged in the manufacture of automobiles and you sell an automobile in a model type that falls into a taxable category as shown on the front of this form, you must complete this form. An importer of an automobile that is a model type that falls into a taxable category also must complete this form. You must report the liability shown on line 15 as "Gas Guzzler Tax" on the line for IRS No. 40 on **Form 720**, Quarterly Federal Excise Tax Return. If you have no taxable model types, you do not have to file Form 6197.

If you are a small manufacturer that lengthens existing automobiles, you are not subject to the tax. See the definition of small manufacturer, later.

When To File

Form 6197 is not required to be attached to each quarterly Form 720. Using Form 6197 as a worksheet, compute the tax liability for each quarter in which sales of that model year's automobiles have been made. Report and pay the tax on Form 720 quarterly. When sales of that model year have been completed, file Form 6197 with that quarter's Form 720 showing total sales of each model automobile in that model year. The model year may exceed 12 months.

File Form 720 by the last day of the month following the end of each calendar quarter of the model year. If you have made timely deposits in full payment of all taxes due on Form 720, an additional 10 days will be allowed for filing the return.

When reporting and paying the quarterly tax on Form 720, if the liability is for two different model years, combine the figures and report the total on Form 720.

Where To File

Please see the Form 720 instructions for addresses of service centers where Forms 6197 and 720 must be filed.

Definitions

Automobile means any four-wheeled vehicle rated at 6,000 pounds unloaded gross weight or less that is propelled by an engine powered by fuel and is intended for use mainly on public streets, roads, and highways.

Automobile does not include: vehicles operated exclusively on a rail or rails; vehicles sold for use and used as ambulances or combination ambulance-hearses; Federal, state, or local police or other law enforcement vehicles; any vehicle used for firefighting purposes; or a nonpassenger automobile as defined in 49 CFR 523.5 (1978).

Fuel economy means the average number of miles an automobile travels on a gallon of gasoline (or an equivalent amount of other fuel). The fuel economy for any model type is the combined estimated value set by the Environmental Protection Agency (EPA) for purposes of a general fuel economy label value.

Manufacturer includes a producer or importer.

Model type means a particular class of automobile as determined by Environmental Protection Agency regulations.

Model year means a manufacturer's annual production period (as determined by EPA) that includes January 1 of that calendar year. It may exceed 12 months. If a manufacturer has no annual production period, the model year is the same as the calendar year.

Fuel means gasoline and diesel fuel.

Sale includes the manufacturer's use of an automobile or first lease of an automobile. For rules on paying the tax in the case of a first lease, see section 4217(e)(2).

Alternate Tax Rate—Special Rule for Small Manufacturers

If you are a small manufacturer, you may apply for a ruling that it is not feasible for you to meet the tax-free fuel economy level for a particular model type and year. If your application is approved, specify in an attachment the date of approval and the "maximum feasible fuel economy level" for the model year and model type(s) given in the letter of approval. See Regulations sections 48.4064-1(d)(3) through (7) for the information on alternate rate schedules for small manufacturers.

You are a **small manufacturer** if you:

(a) Manufacture fewer than 10,000 automobiles (whether or not in the U.S.) in the second model year before the model year of the ruling, **and**

(b) Can reasonably be expected to manufacture fewer than 10,000 automobiles in the model year of the ruling.

If you merely import automobiles, you are not considered a manufacturer and may not apply for the alternate rate schedule. However, if the foreign manufacturer obtains an alternate rate schedule, the importer may use that schedule.

Specific Instructions

Part I.—Computation of Tax

Line 1.—No entry is required. Model year 1986 or later automobiles that get at least 22.5 miles per gallon are not subject to the gas guzzler tax.

Line 2, Columns (d), (e), (f), and (g).—Enter the number of automobiles you sold (year to date) that have a fuel economy rating of at least 21.5 miles per gallon but less than 22.5. Use a separate column for each model type.

Line 2, Column (h).—Add the numbers listed in columns (d) through (g), and enter the total in column (h).

Line 2, Column (i).—Multiply the amount in column (h) by the tax rate listed in column (c), and enter the tax due.

Lines 3 through 12.—Repeat the procedure for line 2, using the fuel economy ratings and tax rates that apply (columns (a), (b), and (c) of each line).

Line 13.—Add the amounts in column (i), lines 2 through 12, and enter the total tax due.

Line 14.—Enter the total gas guzzler tax previously reported and paid for this model year.

Line 15.—Subtract line 14 from line 13 and enter the amount here and on Form 720 on the line for IRS No. 40. This is the amount of tax due for sales for the quarter.

Part II.—Identification of Models Subject to Gas Guzzler Tax

Enter the model name, number, or description that adequately identifies the model types listed under columns (d), (e), (f), and (g) in Part I. If you have more than four taxable model types, attach a schedule. Use the same size paper as the form and include the tax in the total tax due on line 13 of the form.

Form **6197**
(Rev. January 1988)
Department of the Treasury
Internal Revenue Service

Gas Guzzler Tax
for 1986 and later model year automobiles

▶ **See instructions on back.**

OMB No. 1545-0242
Expires: 11-30-90

Name

Employer identification number

Enter date calendar quarter ended

If an alternative tax rate has been approved, check here ▶ ☐ and attach computations.

Part I Computation of Tax

Line number	If the fuel economy rating of the automobile is: (a) At least	(b) But less than	(c) Tax rate	Units sold during model year (d) Model type A	(e) Model type B	(f) Model type C	(g) Model type D	(h) Total units (add columns (d) through (g))	(i) Tax due (multiply column (c) by column (h))
1	22.5	—	0						
2	21.5	22.5	500						$
3	20.5	21.5	650						
4	19.5	20.5	850						
5	18.5	19.5	1050						
6	17.5	18.5	1300						
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11	12.5	13.5	3200						
12	—	12.5	3850						

13 Total tax due for this model year. (See instructions.) . . . . .

14 Less amounts previously reported and paid for this model year . . . . .

15 Total tax due for quarter. (Subtract line 14 from line 13.) Enter here and on Form 720 on the line for IRS No. 40. ▶ $

Part II Identification of Models Subject to Gas Guzzler Tax

Model type	Identification
A	
B	
C	
D	

For Paperwork Reduction Act Notice, see back of form.

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(Section references are to the Internal Revenue Code, unless otherwise noted.)

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Who Must File

If you are engaged in the manufacture of automobiles and you sell an automobile in a model type that falls into a taxable category as shown on the front of this form, you must complete this form. An importer of an automobile that is a model type that falls into a taxable category also must complete this form. You must report the liability shown on line 15 as "Gas Guzzler Tax" on the line for IRS No. 40 on **Form 720**, Quarterly Federal Excise Tax Return. If you have no taxable model types, you do not have to file Form 6197.

If you are a small manufacturer that lengthens existing automobiles, you are not subject to the tax. See the definition of small manufacturer, later.

When To File

Form 6197 is not required to be attached to each quarterly Form 720. Using Form 6197 as a worksheet, compute the tax liability for each quarter in which sales of that model year's automobiles have been made. Report and pay the tax on Form 720 quarterly. When sales of that model year have been completed, file Form 6197 with that quarter's Form 720 showing total sales of each model automobile in that model year. The model year may exceed 12 months.

File Form 720 by the last day of the month following the end of each calendar quarter of the model year. If you have made timely deposits in full payment of all taxes due on Form 720, an additional 10 days will be allowed for filing the return.

When reporting and paying the quarterly tax on Form 720, if the liability is for two different model years, combine the figures and report the total on Form 720.

Where To File

Please see the Form 720 instructions for addresses of service centers where Forms 6197 and 720 must be filed.

Definitions

Automobile means any four-wheeled vehicle rated at 6,000 pounds unloaded gross weight or less that is propelled by an engine powered by fuel and is intended for use mainly on public streets, roads, and highways.

Automobile does not include: vehicles operated exclusively on a rail or rails; vehicles sold for use and used as ambulances or combination ambulance-hearses; Federal, state, or local police or other law enforcement vehicles; any vehicle used for firefighting purposes; or a nonpassenger automobile as defined in 49 CFR 523.5 (1978).

Fuel economy means the average number of miles an automobile travels on a gallon of gasoline (or an equivalent amount of other fuel). The fuel economy for any model type is the combined estimated value set by the Environmental Protection Agency (EPA) for purposes of a general fuel economy label value.

Manufacturer includes a producer or importer.

Model type means a particular class of automobile as determined by Environmental Protection Agency regulations.

Model year means a manufacturer's annual production period (as determined by EPA) that includes January 1 of that calendar year. It may exceed 12 months. If a manufacturer has no annual production period, the model year is the same as the calendar year.

Fuel means gasoline and diesel fuel.

Sale includes the manufacturer's use of an automobile or first lease of an automobile. For rules on paying the tax in the case of a first lease, see section 4217(e)(2).

Alternate Tax Rate— Special Rule for Small Manufacturers

If you are a small manufacturer, you may apply for a ruling that it is not feasible for you to meet the tax-free fuel economy level for a particular model type and year. If your application is approved, specify in an attachment the date of approval and the "maximum feasible fuel economy level" for the model year and model type(s) given in the letter of approval. See Regulations sections 48.4064-1(d)(3) through (7) for the information on alternate rate schedules for small manufacturers.

You are a **small manufacturer** if you:

(a) Manufacture fewer than 10,000 automobiles (whether or not in the U.S.) in the second model year before the model year of the ruling, **and**

(b) Can reasonably be expected to manufacture fewer than 10,000 automobiles in the model year of the ruling.

If you merely import automobiles, you are not considered a manufacturer and may not apply for the alternate rate schedule. However, if the foreign manufacturer obtains an alternate rate schedule, the importer may use that schedule.

Specific Instructions

Part I.—Computation of Tax

Line 1.—No entry is required. Model year 1986 or later automobiles that get at least 22.5 miles per gallon are not subject to the gas guzzler tax.

Line 2, Columns (d), (e), (f), and (g).—Enter the number of automobiles you sold (year to date) that have a fuel economy rating of at least 21.5 miles per gallon but less than 22.5. Use a separate column for each model type.

Line 2, Column (h).—Add the numbers listed in columns (d) through (g), and enter the total in column (h).

Line 2, Column (i).—Multiply the amount in column (h) by the tax rate listed in column (c), and enter the tax due.

Lines 3 through 12.—Repeat the procedure for line 2, using the fuel economy ratings and tax rates that apply (columns (a), (b), and (c) of each line).

Line 13.—Add the amounts in column (i), lines 2 through 12, and enter the total tax due.

Line 14.—Enter the total gas guzzler tax previously reported and paid for this model year.

Line 15.—Subtract line 14 from line 13 and enter the amount here and on Form 720 on the line for IRS No. 40. This is the amount of tax due for sales for the quarter.

Part II.—Identification of Models Subject to Gas Guzzler Tax

Enter the model name, number, or description that adequately identifies the model types listed under columns (d), (e), (f), and (g) in Part I. If you have more than four taxable model types, attach a schedule. Use the same size paper as the form and include the tax in the total tax due on line 13 of the form.

Form **6627**
(Rev. January 1990)
Department of the Treasury
Internal Revenue Service

Environmental Taxes

▶ **See the separate instructions.**
▶ **Attach to Form 720.**

OMB No. 1545-0245
Expires: 2-28-93

Name (as shown on Form 720)	Date quarter ended	**Employer identification number**	S.I.C. number

Part I Tax on Petroleum

		(a) Barrels	(b) Rate	(c) Tax
1 Crude oil received at a U.S. refinery				
2 Crude oil taxed prior to receipt at refinery				
3 Taxable crude oil (Subtract line 2 from line 1.) Enter the result on both lines 3(a) and 3(b), column (a).	(a)		$ .097 bbl.	$
	(b)		$ .05 bbl.	$
4 Crude oil used in or exported from the U.S. before the tax was imposed. Enter on both lines 4(a) and 4 (b), column (a).	(a)		$ .097 bbl.	$
	(b)		$ .05 bbl.	$
5 Total domestic petroleum superfund tax. (Add lines 3(a) and 4(a), column (c).) Enter here and on Form 720 on the line for **IRS No. 53** ▶				$
6 Total domestic petroleum oil spill tax. (Add lines 3(b) and 4(b), column (c).) Enter here and on Form 720 on the line for **IRS No. 18** ▶				$
7 Petroleum products imported (superfund tax) into the U.S. Enter here and on Form 720 on the line for **IRS No. 16** ▶			$ .097 bbl.	$
8 Petroleum products imported (oil spill tax) into the U.S. Enter here and on Form 720 on the line for **IRS No. 21** ▶			$ .05 bbl.	$

Part II Tax on the Sale or Use of Certain Chemicals

Chemical (General Formula or Symbol)	(a) Tons	(b) Rate	(c) Tax	Chemical (General Formula or Symbol)	(a) Tons	(b) Rate	(c) Tax
1 Acetylene (C_2H_2)		$4.87		22 Hydrochloric acid (HCl)		0.29	
2 Ammonia (NH_3)		2.64		23 Hydrogen fluoride (HF)		4.23	
3 Antimony (Sb)		4.45		24 Lead oxide (PbO)		4.14	
4 Antimony trioxide (Sb_2O_3)		3.75		25 Mercury (Hg)		4.45	
5 Arsenic (As)		4.45		26 Methane (CH_4)		3.44	
6 Arsenic trioxide (As_2O_3)		3.41		27 Naphthalene ($C_{10}H_8$)		4.87	
7 Barium sulfide (BaS)		2.30		28 Nickel (Ni)		4.45	
8 Benzene (C_6H_6)		4.87		29 Nitric acid (HNO_3)		0.24	
9 Bromine (Br)		4.45		30 Phosphorus (P)		4.45	
10 Butadiene (C_4H_6)		4.87		31 Potassium dichromate ($K_2Cr_2O_7$)		1.69	
11 Butane (C_6H_{10})		4.87		32 Potassium hydroxide (KOH)		0.22	
12 Butylene (C_4H_8)		4.87		33 Propylene (C_3H_6)		4.87	
13 Cadmium (Cd)		4.45		34 Sodium dichromate ($NaCr_2O_7$)		1.87	
14 Chlorine (Cl)		2.70		35 Sodium hydroxide (NaOH)		0.28	
15 Chromite ((Mg, Fe_2+) (Cr, Al, Fe_3+)$_2O_4$)		1.52		36 Stannic chloride ($SnCl_4$)		2.12	
16 Chromium (Cr)		4.45		37 Stannous chloride ($SnCl_2$)		2.85	
17 Cobalt (Co)		4.45		38 Sulfuric acid (H_2SO_4)		0.26	
18 Cupric oxide (CuO)		3.59		39 Toluene (C_7H_8)		4.87	
19 Cupric sulfate ($CuSO_4$)		1.87		40 Xylene (C_8H_{10})		10.13	
20 Cuprous oxide (Cu_2O)		3.97		41 Zinc chloride ($ZnCl_2$)		2.22	
21 Ethylene (C_2H_4)		4.87		42 Zinc sulfate ($ZnSO_4$)		1.90	

43 Total Chemical Tax. Enter here and on Form 720 on the line for **IRS No. 54** ▶ $

For Paperwork Reduction Act Notice, see the separate instructions.

Form **6227** (Rev. 1-90)

Part III Tax on Imported Chemical Substances

	(a) Imported chemical substance	(b) Tons	(c) Taxable chemical used in manufacture of substance	(d) Conversion factor, percentage of metal, or appraised value	(e) Rate	(f) Tax
1						
2						
3						
4						
5						
6						
7						
8						
9						

10 Total Imported Chemical Substances Tax. Enter here and on Form 720 on the line for **IRS No. 17** ▶ $

Part IV Tax on Ozone-Depleting Chemicals and Floor Stocks

Elections.—If you elect to report the tax on imported products at the time you import the products instead of when you sell or use the products, please check this box. ☐ If you elect to report the tax on ozone-depleting chemicals at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, please check this box. ☐

	(a) ODC or imported product	(b) Number of products	(c) Pounds or ODC weight	(d) Tax per pound	(e) Appraised value	(f) Tax
1						
2						
3						
4						
5						
6						
7						
8						
9						

10 Total Ozone-Depleting Chemicals Tax. Enter here and on Form 720 on the line for **IRS No. 19.**
However, for reporting **floor stocks tax,** enter on Form 720 on the line for **IRS No. 20** . . . . . ▶ $

Form **6627**
(Rev. January 1990)
Department of the Treasury
Internal Revenue Service

Environmental Taxes

▶ **See the separate instructions.**
▶ **Attach to Form 720.**

OMB No. 1545-0245
Expires: 2-28-93

Name (as shown on Form 720)	Date quarter ended	**Employer identification number**	S.I.C. number

Part I Tax on Petroleum

		(a) Barrels	(b) Rate	(c) Tax
1	Crude oil received at a U.S. refinery			
2	Crude oil taxed prior to receipt at refinery			
3	Taxable crude oil (Subtract line 2 from line 1.)	(a)	$ .097 bbl.	$
	Enter the result on both lines 3(a) and 3(b), column (a)	(b)	$ .05 bbl.	$
4	Crude oil used in or exported from the U.S. before the tax was	(a)	$ .097 bbl.	$
	imposed. Enter on both lines 4(a) and 4 (b), column (a).	(b)	$ .05 bbl.	$
5	Total domestic petroleum superfund tax. (Add lines 3(a) and 4(a), column (c).) Enter here and on Form 720 on the line for **IRS No. 53** ▶			$
6	Total domestic petroleum oil spill tax. (Add lines 3(b) and 4(b), column (c).) Enter here and on Form 720 on the line for **IRS No. 18** ▶			$
7	Petroleum products imported (superfund tax) into the U.S. Enter here and on Form 720 on the line for **IRS No. 16** ▶		$ .097 bbl.	$
8	Petroleum products imported (oil spill tax) into the U.S. Enter here and on Form 720 on the line for **IRS No. 21** ▶		$ .05 bbl.	$

Part II Tax on the Sale or Use of Certain Chemicals

	Chemical (General Formula or Symbol)	(a) Tons	(b) Rate	(c) Tax		Chemical (General Formula or Symbol)	(a) Tons	(b) Rate	(c) Tax
1	Acetylene (C_2H_2)		$ 4.87		22	Hydrochloric acid (HCl)		0.29	
2	Ammonia (NH_3)		2.64		23	Hydrogen fluoride (HF)		4.23	
3	Antimony (Sb)		4.45		24	Lead oxide (PbO)		4.14	
4	Antimony trioxide (Sb_2O_3)		3.75		25	Mercury (Hg)		4.45	
5	Arsenic (As)		4.45		26	Methane (CH_4)		3.44	
6	Arsenic trioxide (As_2O_3)		3.41		27	Naphthalene ($C_{10}H_8$)		4.87	
7	Barium sulfide (BaS)		2.30		28	Nickel (Ni)		4.45	
8	Benzene (C_6H_6)		4.87		29	Nitric acid (HNO_3)		0.24	
9	Bromine (Br)		4.45		30	Phosphorus (P)		4.45	
10	Butadiene (C_4H_6)		4.87		31	Potassium dichromate ($K_2Cr_2O_7$)		1.69	
11	Butane (C_6H_{10})		4.87		32	Potassium hydroxide (KOH)		0.22	
12	Butylene (C_4H_8)		4.87		33	Propylene (C_3H_6)		4.87	
13	Cadmium (Cd)		4.45		34	Sodium dichromate ($NaCr_2O_7$)		1.87	
14	Chlorine (Cl)		2.70		35	Sodium hydroxide (NaOH)		0.28	
15	Chromite ((Mg, Fe_2+) (Cr, Al, Fe_3+)$_2O_4$)		1.52		36	Stannic chloride ($SnCl_4$)		2.12	
16	Chromium (Cr)		4.45		37	Stannous chloride ($SnCl_2$)		2.85	
17	Cobalt (Co)		4.45		38	Sulfuric acid (H_2SO_4)		0.26	
18	Cupric oxide (CuO)		3.59		39	Toluene (C_7H_8)		4.87	
19	Cupric sulfate ($CuSO_4$)		1.87		40	Xylene (C_8H_{10})		10.13	
20	Cuprous oxide (Cu_2O)		3.97		41	Zinc chloride ($ZnCl_2$)		2.22	
21	Ethylene (C_2H_4)		4.87		42	Zinc sulfate ($ZnSO_4$)		1.90	

43 Total Chemical Tax. Enter here and on Form 720 on the line for **IRS No. 54** ▶ $

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Tax on Imported Chemical Substances

	(a) Imported chemical substance	(b) Tons	(c) Taxable chemical used in manufacture of substance	(d) Conversion factor, percentage of metal, or appraised value	(e) Rate	(f) Tax
1						
2						
3						
4						
5						
6						
7						
8						
9						

10 **Total Imported Chemical Substances Tax.** Enter here and on Form 720 on the line for **IRS No. 17** ▶ $

Part IV Tax on Ozone-Depleting Chemicals and Floor Stocks

Elections.—If you elect to report the tax on imported products at the time you import the products instead of when you sell or use the products, please check this box. ☐ If you elect to report the tax on ozone-depleting chemicals at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, please check this box. ☐

	(a) ODC or imported product	(b) Number of products	(c) Pounds or ODC weight	(d) Tax per pound	(e) Appraised value	(f) Tax
1						
2						
3						
4						
5						
6						
7						
8						
9						

10 **Total Ozone-Depleting Chemicals Tax.** Enter here and on Form 720 on the line for **IRS No. 19.**
However, for reporting **floor stocks tax,** enter on Form 720 on the line for **IRS No. 20** . . . . . ▶ $

Department of the Treasury
Internal Revenue Service

Instructions for Form 6627

(Revised January 1990)

Environmental Taxes

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 28 hrs., 28 min.; **Learning about the law or the form,** 22 min.; **Preparing the form,** 1 hr., 47 min.; **Copying, assembling, and sending the form to IRS,** 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to either IRS or the Office of Management and Budget at the addresses listed in the instructions for **Form 720,** Quarterly Federal Excise Tax Return.

General Instructions

Purpose of Form.—Use this form to figure the tax liability for petroleum, chemicals, imported chemical substances, and ozone-depleting chemicals subject to the environmental taxes. Attach this form to Form 720 as a supporting schedule. See **Pub. 510** for more information on environmental taxes. See the separate Instructions for Form 720 for information on when and where to file these forms. Also, see Notice 90-8, 1990-5 I.R.B. 14, and Notice 90-9, 1990-5 I.R.B. 21, for information on ozone-depleting chemicals.

Who Must File.—The following must complete this form and pay these taxes:

For petroleum—

1. The operator of a U.S. refinery that receives crude oil;

2. The person that enters imported petroleum products for consumption, use, or warehousing; or

3. The person using or exporting crude oil on which the tax has not been paid.

For chemicals—The manufacturer, producer, or importer who sells or uses taxable chemicals.

For imported chemical substances—The importer who sells or uses imported taxable chemical subtances.

For ozone-depleting chemicals—

1. The manufacturer, producer, or importer who sells or uses taxable ozone-depleting chemicals;

2. The importer who sells or uses certain imported taxable products; or

3. The person other than a manufacturer or importer who holds taxable ozone-depleting chemicals on January 1, 1990.

Part I—Tax on Petroleum

Fractional barrels are taxed at a proportionate rate using the fraction produced by the number of gallons involved over 42 gallons and then applying the fraction against the tax per barrel.

Credit When Crude Oil Is Returned to Pipeline.—A credit is allowed if an operator of a U.S. refinery removes crude oil from a pipeline and returns a portion of crude oil into a stream of other crude oil in the same pipeline. The credit is the rate of tax of the crude oil removed times the number of barrels of crude oil returned to the pipeline.

Exemptions.—Crude oil used for extracting oil or natural gas on the premises where the crude oil was produced is exempt from the tax.

Part II—Tax on the Sale or Use of Certain Chemicals

The list of taxable chemicals is on page 1 of Form 6627.

Metals listed are taxable only when they are processed to a stage where they are commercially known or sold as metal. Consequently, ores (other than chromite), concentrates, alloys, and scrap of any metal listed as taxable are not taxable.

Xylene does not include any separated isomer of xylene, except for the import or export of any substance.

Conversion Table

Density of gases at standard conditions (0°C., 1 atm) pounds per cubic foot			
Ammonia	.0482	Chlorine	.2011
Acetylene	.0732	Ethylene	.0783
Butane	.1686	Methane	.0448
Butylene	.1665	Propylene	.1194

Part III—Tax on Imported Chemical Substances

The following imported chemical substances are taxable:

acetone
acrylic and methacrylic acid resins
acrylonitrile
ammonium nitrate
carbon tetrachloride
chloroform
chromic acid
cumene
cyclohexane
ethyl alcohol for nonbeverage use
ethyl methyl ketone
ethylbenzene
ethylene dichloride
ethylene glycol
ethylene oxide
ferrochrome ov 3 pct. carbon
ferrochromium nov 3 pct.
ferronickel
formaldehyde
hydrogen peroxide
isophthalic acid
isopropyl alcohol
maleic anhydride
melamine
methanol
methylene chloride
nickel oxide
nickel powders
nickel waste and scrap
phenolic resins
phthalic anhydride
polybutadiene
polyethylene resins (total)
polypropylene
polypropylene resins
polystyrene homopolymer resins
polystyrene resins and copolymers
polyvinylchloride resins
propylene glycol
propylene oxide
styrene
styrene-butadiene (latex)
styrene-butadiene (nspf)
synthetic rubber (not containing fillers)
unwrought nickel
urea
vinyl chloride
vinyl resins
vinyl resins (nspf)
wrought nickel rods and wire

Certain imported taxable substances that are used as fuel, as fertilizer, or as animal feed, or that are used in the manufacture of fuel, fertilizer, or animal feed are exempt from the tax.

The tax is equal to the tax that would have been imposed on the taxable chemicals (listed in Part II, Form 6627) used as materials in the manufacture of the taxable chemical substance if such substance had been manufactured in the U.S. The tax is calculated by determining the number of tons of each taxable chemical used in the manufacture of one ton of the substance (the conversion factor), or by determining the percentage of metals that is a taxable chemical in the substance.

If the importer does not have sufficient information to provide the conversion factor or the percentage of metal, then the tax is based on 5% of the appraised value at the time of entry.

Part IV—Tax on Ozone-Depleting Chemicals, Imported Products, and Floor Stocks

Ozone-Depleting Chemicals (IRS No. 19).— The following ozone-depleting chemicals (ODCs) are taxable at the listed tax per pound.

Ozone-Depleting Chemcials	Tax Per Pound
CFC-11	$ 1.37
CFC-12	1.37
CFC-113	1.096
CFC-114	1.37
CFC-115	0.822

Importer Election.—Generally, the sale or use of an imported taxable product (discussed below) by the importer is taxable. However, an importer may elect to treat the entry of products into the U.S. as the use of such products. This election applies to all products that are held by the importer at the time the election becomes effective or that are entered into the U.S. by the importer after the election becomes effective. If an election applies to an imported taxable product that is entered into the U.S. after 1989, tax is imposed on the product on the date of entry. If such an election applies to an imported product that was entered into the U.S. before 1990, no tax is imposed on the sale or use of the product after 1989. This election is made by checking the first box in Part IV, Form 6627, under *Elections*. The election may be revoked only with the consent of the IRS.

Mixture Election.—Generally, the creation of a mixture containing one or more ODCs by the manufacturer of an ODC is treated as use of the ODC contained in the mixture. However, a manufacturer or importer may elect to treat the sale or use of a mixture containing an ODC as the first sale or use of the ODC contained in the mixture. This

election applies to any mixture sold or used after 1989, including any mixture created before 1990, and the tax on the ODCs contained in the mixture is imposed on the date of sale or use of the mixture. This election is made by checking the second box in Part IV, Form 6627, under *Elections*. The election may be revoked only with the consent of the IRS.

Imported Taxable Products (IRS No. 19).—A product is an imported taxable product only if the product is listed in the imported products table issued by IRS. See Notice 90-9.

Figuring the tax.—The tax is figured as follows:

(1) Exact method.—If you determine the weight of each ODC used as a material in the manufacture of an imported taxable product and you can support this determination, the weight of the product for figuring the tax is the weight determined by you.

(2) Approximate method—predominant-method ODC weight specified.—If you do not use the exact method for determining the weight of the ODC in the imported product and the predominant method weight is indicated in the imported products table, the weight of the chemical used in figuring the tax is the weight indicated in the table.

(3) Approximate method—predominant-method ODC weight not specified.—If the ODC weight is not determined under (1) or (2) above, the tax is 1% of the appraised value of the product at the time the product entered the U.S.

Floor Stocks Tax (IRS No. 20).—Any person other than the manufacturer or importer who holds any taxable ODC for sale or use in further manufacture on January 1, 1990, must pay a one-time floor stocks tax on these chemicals. However, a person holding less than 400 pounds of ODCs is not subject to the floor stocks tax.

Specific Instructions

S.I.C. Number.—Enter the four-digit code number that best describes the activity that results in your having to report and pay the environmental tax. See the Standard Industrial Classification Manual for a listing of code activity numbers. No entry is required when you are only reporting tax in Part IV.

Part I—Petroleum Tax
Enter on:

Line 1.—The number of barrels of crude oil received at the refinery.

Line 2.—The number of barrels of imported crude oil received at the refinery.

Lines 3(a) and 3(b), column (a).—The number of barrels that are subject to the tax. Line 3(a), column (b), is the superfund tax rate and line 3(b), column (b), is the oil spill tax rate. Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.

Lines 4(a) and 4(b), column (a).—The number of barrels of crude oil used in or exported from the U.S. Line 4(a), column (b), is the superfund tax rate, and line 4(b), column (b), is the oil spill tax rate. Enter in column (c) the amount of tax by multiplying column (a) by column (b) for both lines.

Line 5, column (c).—The amount of tax by adding the figures on line 3(a), column (c), and line 4(a), column (c). This figure must also be shown on the line for IRS No. 53 on Form 720.

Line 6, column (c).—The amount of tax by adding the figures on line 3 (b), column (c), and line 4(b), column (c). This figure must also be shown on the line for IRS No. 18 on Form 720.

Line 7.—The number of barrels of petroleum products imported into the U.S. Enter this figure in column (a), multiply it by the tax rate in column (b), and enter the tax liability in column (c). This figure must also be shown on the line for IRS No. 16 on Form 720.

Line 8.—The number of barrels entered on line 7 of petroleum products imported into the U.S. Enter this figure in column (a), multiply it by the tax rate in column (b), and enter the tax liability in column (c). This figure must also be shown on the line for IRS No. 21 on Form 720.

Part II—Chemical Tax
Enter on:

Lines 1 through 42, column (a).—The number of tons sold or used. If the chemical is in a gaseous form, see the conversion table on page 1.

Lines 1 through 42, column (c).—The amount of tax due. Multiply the figure in column (a) by the tax rate in column (b).

Line 43, column (c).—The total tax due on chemicals by adding the figures on lines 1 through 42. This figure must also be shown on the line for IRS No. 54 on Form 720.

Part III—Imported Substances Tax
Enter on:

Line 1, column (a).—The imported chemical substance. See the list of taxable substances on page 1.

Line 1, column (b).—The number of tons of the taxable substance imported.

Line 1, column (c).—Each taxable chemical listed in Part II, Form 6627, that is used in the manufacture of the taxable substance. No entry is required in this column if you are using the appraised value to determine the tax.

Line 1, column (d).—The conversion factor for the chemical, the percentage of metal included in the imported substance, or the appraised value of the imported substance.

Line 1, column (e).—The tax rate for each taxable chemical (listed in Part II, Form 6627) included in the imported substance, or enter 5% if you are figuring the tax based on the appraised value of the imported substance.

Line 1, column (f).—The amount of tax due. Multiply the number of tons in column (b) by the percentage or factor listed in column (d). Then multiply that total for each chemical included in the substance by the rate listed in column (e). If you are using the appraised value to determine the tax, multiply the appraised value in column (d) by the rate (5%) in column (e).

Lines 2 through 9, columns (a) through (e).—Repeat the procedure explained for line 1 on any of these lines for other imported substances. (If additional lines are needed, use the same format and attach a copy to the return.)

Line 10, column (f).—The total tax due by adding the amounts on lines 1 through 9 (and any additional amounts on separate sheets). This amount must also be shown on the line for IRS No. 17 on Form 720.

Part IV—ODC or Imported Products Tax
Enter on:

Line 1, column (a).—The ODC. For imported products enter the product name and use additional lines if the product contains more than one ODC.

Line 1, column (b).—The number of taxable products imported. Do not complete this line for ODCs.

Line 1, column (c).—The number of pounds of the taxable ODC or the ODC weight for the product. Do not complete this line if you are using the appraised value.

Line 1, column (d).—The tax per pound from the chart on page 1.

Line 1, column (e).—The appraised value of the imported product if used to figure the tax.

Line 1, column (f).—The amount of tax by multiplying the number of pounds in column (c) by the tax per pound in column (d) for ODCs, or the number of products in column (b) by the tax per pound in column (d) for imported products. If you are using the appraised value, multiply the number of products in column (b) by the appraised value in column (e).

Lines 2 through 9, columns (a) through (e).—Repeat the procedure explained for line 1 on these lines for other ODCs or imported products. (If additional lines are needed, use the same format and attach a copy to the return.)

Line 10, column (f).—The total tax due by adding the amounts on lines 1 through 9 (and any additional amounts on separate sheets). This amount must also be shown on Form 720 on the line for IRS No. 19.

Part IV—Floor Stocks Tax
Enter on:

Line 1, column (a).—The ODC.

Line 1, column (b).—Do not use this line.

Line 1, column (c).—The number of pounds of the taxable ODC.

Line 1, column (d).—The tax per pound from the chart on page 1.

Line 1, column (e).—Do not use this line.

Line 1, column (f).—The amount of tax by multiplying the number of pounds in column (c) by the tax per pound in column (d).

Lines 2 through 9, columns (a) through (e).—Repeat the procedure explained for line 1 on these lines for other floor stocks. (If additional lines are needed, use the same format and attach a copy to the return.)

Line 10, column (f).—The total tax due by adding the amounts on lines 1 through 9, column (f) (and any additional amounts on separate sheets). This amount must also be shown on Form 720 on the line for IRS No. 20.

Form **8743**
(Rev. July 1989)
Department of the Treasury
Internal Revenue Service

Information on Fuel Inventories and Sales

▶ **Attach to Form 720.**

▶ **See instructions on back of form.**

OMB No. 1545-1074
Expires 10-31-91

Name (as shown on Form 720)	Date calendar quarter ended	**Employer identification number**

a Are you required to file **Form 2290,** Heavy Vehicle Use Tax Return? . . . . . ☐ Yes ☐ No

b Are you registered on **Form 637,** Registration for Tax-Free Transactions Under Chapters 31, 32, and 38 of the Internal Revenue Code, or **Form 637A,** Registration for Tax-Free Sales and Purchases of Fuel Used in Aircraft? . . . . . ☐ Yes ☐ No
If "Yes," please enter your registration number(s) here . . . . . ▶

Information on Fuels

Type of Fuel	A	B	C	D	E
Enter IRS No. from Form 720. .	IRS No.	IRS No.	IRS No.	IRS No.	IRS No.
Part I Computation of Gallons	**Number of Gallons**				
Beginning inventory					
1 Tax paid					
2 Tax free					
Acquisitions					
3a Purchases tax paid					
b Purchases tax free					
c Imports					
d Production					
e Gain (loss) in storage					
4 **Total available** (Combine lines 1 through 3e)					
Ending inventory					
5a Tax paid					
b Tax free					
6 **Total gross disposals** (line 4 less lines 5a and 5b)					
Disposals not subject to tax					
7a Exports					
b Tax-free sales					
c Sales to state and local governments and nonprofit educational organizations					
d Tax-paid sales					
e Sales to heating oil users					
8 **Disposals subject to tax** (line 6 less lines 7a through 7e)					
Part II Additional Information					
9 Blended with alcohol					
10 Sold for blending					
11 Sold for use or used on inland waterways					
12 Sold for use or used in aircraft or trains					
Part III LUST Gallons					
13 Gallons subject to LUST tax					

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 6 hrs., 42 mins.; **Learning about the law or the form,** 18 mins.; **Preparing and sending the form to IRS,** 25 mins. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to either IRS or the Office of Management and Budget at the addresses listed in the **Instructions for Form 720,** Quarterly Federal Excise Tax Return.

General Instructions

Purpose of Form

This form is used by taxpayers who report excise taxes on fuels on Form 720. It provides information on fuel sales and inventories each quarter and helps the taxpayer figure the number of gallons of fuel subject to tax. Attach this form to Form 720.

Who Must File

If you are required to report an excise tax on fuels on Form 720, you are required to file this form.

When To File

File Form 8743 quarterly as an attachment to Form 720. See the Instructions for Form 720 for more information.

Specific Instructions

Name.—Enter the name of the taxpayer that will be shown on Form 720.

Date Calendar Quarter Ended.—Enter the last day of the quarter for which Form 720 is being filed.

Employer Identification Number.—Enter the employer identification number shown on Form 720.

Types of Fuels.—Complete a column for fuel under **each** IRS No. on which you are reporting tax on Form 720. However, **do not** complete a column for IRS Nos. 70 through 77 (LUST). For LUST tax, see the instructions for line 13.

Enter the type of fuel, such as gasoline, diesel, or aviation fuel. See Form 720 for the IRS No. for each type of fuel. If additional columns are needed, make a copy of this form and attach all copies to Form 720.

Part I—Computation of Gallons (Subject to Tax)

Lines 1 and 2— Beginning inventory

Enter on:

Line 1.—The number of gallons of fuel in your inventory in the U.S. on which you paid tax to your supplier. Inventory includes all fuel you own wherever located in the U.S.

Line 2.—The number of gallons of fuel in your inventory in the U.S. on which tax was not paid when you purchased the fuel from your supplier. Also enter the number of gallons of fuel in your beginning inventory that you produced.

Lines 3a through 3e—Acquisitions

Enter on:

Line 3a.—The number of gallons of fuel you purchased this quarter tax paid.

Line 3b.—The number of gallons of fuel you purchased in the U.S. this quarter tax free.

Line 3c.—The number of gallons of fuel you imported into the U.S. this quarter.

Line 3d.—The number of gallons of fuel you produced during the quarter. This includes additional gallons you produced using fuel ingredients other than the fuel type reported in this column.

Line 3e.—The number of gallons of fuel you gained or lost in storage during the quarter.

Lines 5a and 5b—Ending inventory

Enter on:

Line 5a.—The number of gallons of tax-paid fuel in your ending inventory for the quarter.

Line 5b.—The number of gallons of tax-free fuel in your ending inventory.

Lines 7a through 7e—Disposals not subject to tax

Enter on:

Line 7a.—The number of gallons of fuel you exported from the U.S. during the quarter that were not subject to tax.

Line 7b.—The number of gallons of fuel you sold during the quarter tax free by registration or certification other than gallons reported on line 7c. This includes fuel used by you in a nontaxable use.

Line 7c.—The number of gallons of fuel you sold tax free during the quarter to state and local governments and nonprofit educational organizations.

Line 7d.—The number of gallons of fuel disposed of during the quarter on which you paid tax to your supplier.

Line 7e.—The number of gallons of heating oil you sold to the **user.** This includes fuel used by you.

Line 8—Disposals subject to tax

Enter on:

Line 8.—The number of gallons of fuel on which you must report tax on Form 720 for the quarter (line 6 less lines 7a through 7e).

Part II—Additional Information

Enter on:

Line 9.—The number of gallons of fuel, such as gasoline, reported in this column you **blended** with alcohol during the quarter. Information on blended gallons of fuel subject to a reduced rate of tax must be reported in a separate column.

Line 10.—The number of gallons of fuel, such as gasoline, you sold during the quarter for blending with alcohol that you are reporting in a separate column.

Line 11.—The number of gallons of fuel you sold for use or used in vessels on inland waterways.

Line 12.—The number of gallons of fuel you sold for use or used in an aircraft or a train.

Part III—LUST Gallons

Enter on:

Line 13.—The number of gallons for the type of fuel in each column on which you must report the LUST tax.

Form **8743**
(Rev. July 1989)
Department of the Treasury
Internal Revenue Service

Information on Fuel Inventories and Sales

► **Attach to Form 720.**
► **See instructions on back of form.**

OMB No. 1545-1074
Expires 10-31-91

Name (as shown on Form 720)	Date calendar quarter ended	Employer identification number

a Are you required to file **Form 2290,** Heavy Vehicle Use Tax Return? . . . . . ☐ Yes ☐ No

b Are you registered on **Form 637,** Registration for Tax-Free Transactions Under Chapters 31, 32, and 38 of the Internal Revenue Code, or **Form 637A,** Registration for Tax-Free Sales and Purchases of Fuel Used in Aircraft? . . . . . ☐ Yes ☐ No
If "Yes," please enter your registration number(s) here . . . . . ►

Information on Fuels

Type of Fuel / Enter IRS No. from Form 720	A IRS No.	B IRS No.	C IRS No.	D IRS No.	E IRS No.
Part I Computation of Gallons	**Number of Gallons**				
Beginning inventory					
1 Tax paid					
2 Tax free					
Acquisitions					
3a Purchases tax paid					
b Purchases tax free					
c Imports					
d Production					
e Gain (loss) in storage					
4 **Total available** (Combine lines 1 through 3e)					
Ending inventory					
5a Tax paid					
b Tax free					
6 **Total gross disposals** (line 4 less lines 5a and 5b)					
Disposals not subject to tax					
7a Exports					
b Tax-free sales					
c Sales to state and local governments and nonprofit educational organizations					
d Tax-paid sales					
e Sales to heating oil users					
8 **Disposals subject to tax** (line 6 less lines 7a through 7e)					
Part II Additional Information					
9 Blended with alcohol					
10 Sold for blending					
11 Sold for use or used on inland waterways					
12 Sold for use or used in aircraft or trains					
Part III LUST Gallons					
13 Gallons subject to LUST tax					

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General Instructions

Purpose of Form

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Who Must File

If you are required to report an excise tax on fuels on Form 720, you are required to file this form.

When To File

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Specific Instructions

Name.—Enter the name of the taxpayer that will be shown on Form 720.

Date Calendar Quarter Ended.—Enter the last day of the quarter for which Form 720 is being filed.

Employer Identification Number.—Enter the employer identification number shown on Form 720.

Types of Fuels.—Complete a column for fuel under **each** IRS No. on which you are reporting tax on Form 720. However, **do not** complete a column for IRS Nos. 70 through 77 (LUST). For LUST tax, see the instructions for line 13.

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Lines 1 and 2— Beginning inventory

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Lines 3a through 3e—Acquisitions

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Line 3b.—The number of gallons of fuel you purchased in the U.S. this quarter tax free.

Line 3c.—The number of gallons of fuel you imported into the U.S. this quarter.

Line 3d.—The number of gallons of fuel you produced during the quarter. This includes additional gallons you produced using fuel ingredients other than the fuel type reported in this column.

Line 3e.—The number of gallons of fuel you gained or lost in storage during the quarter.

Lines 5a and 5b—Ending inventory

Enter on:

Line 5a.—The number of gallons of tax-paid fuel in your ending inventory for the quarter.

Line 5b.—The number of gallons of tax-free fuel in your ending inventory.

Lines 7a through 7e—Disposals not subject to tax

Enter on:

Line 7a.—The number of gallons of fuel you exported from the U.S. during the quarter that were not subject to tax.

Line 7b.—The number of gallons of fuel you sold during the quarter tax free by registration or certification other than gallons reported on line 7c. This includes fuel used by you in a nontaxable use.

Line 7c.—The number of gallons of fuel you sold tax free during the quarter to state and local governments and nonprofit educational organizations.

Line 7d.—The number of gallons of fuel disposed of during the quarter on which you paid tax to your supplier.

Line 7e.—The number of gallons of heating oil you sold to the **user.** This includes fuel used by you.

Line 8—Disposals subject to tax

Enter on:

Line 8.—The number of gallons of fuel on which you must report tax on Form 720 for the quarter (line 6 less lines 7a through 7e).

Part II—Additional Information

Enter on:

Line 9.—The number of gallons of fuel, such as gasoline, reported in this column you **blended** with alcohol during the quarter. Information on blended gallons of fuel subject to a reduced rate of tax must be reported in a separate column.

Line 10.—The number of gallons of fuel, such as gasoline, you sold during the quarter for blending with alcohol that you are reporting in a separate column.

Line 11.—The number of gallons of fuel you sold for use or used in vessels on inland waterways.

Line 12.—The number of gallons of fuel you sold for use or used in an aircraft or a train.

Part III—LUST Gallons

Enter on:

Line 13.—The number of gallons for the type of fuel in each column on which you must report the LUST tax.

Form **8807**
(January 1989)
Department of the Treasury
Internal Revenue Service

Computation of Certain Manufacturers and Retailers Excise Taxes

► Attach to Form 720.

OMB No. 1545-1076
Expires 10-31-91

Name (as shown on Form 720)	Date calendar quarter ended	Employer identification number

a Are you required to file **Form 2290,** Heavy Vehicle Use Tax Return? . . . . . ☐ Yes ☐ No

b Are you registered on **Form 637,** Registration for Tax-Free Transactions Under Chapters 31, 32, and 38 of the Internal Revenue Code, or **Form 637A,** Registration for Tax-Free Sales and Purchases of Fuel Used in Aircraft? . . . ☐ Yes ☐ No
If "Yes," please enter your registration number here . . . . . ►

Computation of Tax

	A	B	C	D	E
Taxable Article					
Enter IRS No. from Form 720	IRS No. ____	IRS No. ____	IRS No. ____	IRS No. ____	IRS No. ____
1 Total sales	$	$	$	$	$
2 Sales included on line 1 from imports					
3 Less: a Tax-free sales					
b Tax-exempt sales					
c Tax-paid purchases					
d Exports					
4 Net taxable amount (line 1 less lines 3a through 3d)					
5 Less: (credits or adjustments) a Delivery expenses					
b Tire credits					
c Tax-paid parts or accessories					
d Other					
6 Taxable amount (line 4 less lines 5a through 5d)					
7 Tax rate (See the instructions.)					
8 Amount of tax (multiply line 6 by line 7). Enter the amount of tax on Form 720 on the line for the IRS No.					

General Instructions

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . 5 hrs., 1 min.

Learning about the law or the form . . . . . 6 mins.

Preparing and sending the form to IRS . . . . . 11 mins.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to either IRS or the Office of Management and Budget at the addresses listed in the instructions for **Form 720,** Quarterly Federal Excise Tax Return.

Purpose of Form.—This form is used by manufacturers, producers, and importers to figure and report excise tax on the sale of fishing equipment, bows and arrows, pistols and revolvers, firearms, and shells and cartridges. This form is also used by retailers to figure and report excise tax on the sale of truck, trailer, and semitrailer chassis and bodies, and tractors. Attach this form to Form 720. See Pub. 510 for more information on each item reported on this form.

When To File.—File Form 8807 as an attachment to Form 720 quarterly by the last day of the month following the end of the quarter. You may have an additional 10 days to file your return if you have made all deposits of the taxes due for the quarter on time and in full. See the Instructions for Form 720 for rules on depositing the taxes.

If you are reporting two or more excise taxes and they are due on different dates, you may file by the later filing date if you made all deposits on time.

Fishing Equipment (IRS Nos. 41 and 42)

The tax on sport fishing equipment (IRS No. 41) is 10% of the sales price. Included in this category are fishing rods and poles (and component parts therefor), reels, fly fishing lines, and other lines not over 130 pounds test, fishing spears, spear guns, spear tips, terminal tackle —including leaders, artificial lures, baits, and flies, fishing hooks, bobbers, sinkers, snaps, drayles, and swivels, but **not** including natural bait or any item of terminal tackle designed for use and ordinarily used on fishing lines not subject to the tax. Also included are fishing supplies and accessories—fish stringers, creels, tackle boxes, bags, baskets, and other containers designed to hold fish, portable bait containers, fishing vests, landing nets, gaff hooks, fishing hook disgorgers, dressing for fishing lines and artificial flies, tip-ups and tilts, rod belts, rodholders, harnesses, fighting chairs, fishing chairs, fishing outriggers, and fishing downriggers. The tax also applies to any parts or accessories sold on or in connection with these articles.

The tax on electric outboard motors and sonar devices for finding fish (IRS No. 42) is 3% of the sales price. The tax is limited to $30 for each sonar device.

A sonar device for finding fish does not include any sonar device that is a graph recorder, a digital type, a meter readout, or a combination graph recorder or combination meter readout.

The tax may be imposed a second time if any of these articles are sold by a wholesale distributor or retailer who is a related party to the manufacturer or importer, and who acquires the article from a party other than the manufacturer or importer.

If the tax is imposed a second time, a credit for the prior tax is available provided the distributor or retailer can establish the amount of tax paid on the first sale. See Pub. 510 for more information.

Bows and Arrows (IRS No. 44)

The tax on bows and arrows (IRS No. 44) is 11% of the sales price. It applies to bows having a draw weight of 10 pounds or more and to arrows 18 inches or more in overall length. Arrows less than 18 inches are taxable if they are suitable for use with a bow that has a draw weight of 10 pounds or more. The tax is also imposed on the sale of any part or accessory suitable for inclusion in or attachment to a taxable bow or arrow and any quiver suitable for use with taxable arrows. The tax on parts and accessories does not apply to an article on which the tax on bows and arrows has been imposed.

Firearms (IRS Nos. 32, 46, and 49)

The tax on pistols and revolvers (IRS No. 32) is 10% of the sales price. It is 11% on shells and cartridges (IRS No. 49) and firearms other than pistols and revolvers (IRS No. 46). Parts and accessories for firearms, pistols, etc., are not subject to the tax when sold separately, or when sold with a complete firearm as spare parts or accessories. However, the tax does apply to the sale of complete firearms, pistols, etc., sold in a knockdown condition.

Truck, Trailer, and Semitrailer Chassis and Bodies; Tractors (IRS No. 33)

The tax on truck, trailer, and semitrailer chassis and bodies and tractors is 12% of the sales price of the first retail sale of the item. The sale price of a vehicle includes certain related parts and accessories sold on or in connection with the sale of the vehicle. It applies to vehicles designed for highway transportation that have a gross vehicle weight (GVW) over 33,000 pounds. It also applies to truck trailer and semitrailer chassis and bodies for use with a trailer or semitrailer with a GVW over 26,000 pounds. Tractors of the kind chiefly used for highway transportation with a trailer or semitrailer are taxable.

The **first retail sale** means the first sale of a vehicle after manufacture, production, or importation. The sale by a manufacturer, producer, or importer is not the first retail sale if (a) the sale is a tax-free sale under section 4221, (b) the seller and purchaser are registered on Form 637 and the seller accepts a certification that the purchaser intends to lease on a long-term basis (one or more years) or resell the vehicles, or (c) there has been a prior taxable sale of the vehicle. If a sale by a manufacturer, producer, or importer does not meet one of these exceptions, then the tax is computed on a presumptive retail sales price.

Generally, the tax on sales by anyone other than a manufacturer, producer, or importer is based on the actual retail sales price.

Note: *A long-term lease of a vehicle is treated as the first retail sale for purposes of computing the tax. The tax is computed on a presumptive retail sales price.*

Generally, the presumptive retail sales price is the actual or constructive sales price plus a presumed 4% markup. See Pub. 510 for more information.

Specific Instructions

Name.—Enter the name of the taxpayer shown on Form 720.

Calendar Quarter Ending.—Enter the last day of the quarter for which Form 720 is being filed.

Employer Identification Number.—Enter the employer identification number shown on Form 720.

Taxable Article.—Enter the type of article on which you are reporting tax and the IRS No. for each type of article. Complete a column for each IRS No. on which you are reporting tax. If you need additional columns to compute your tax, you may use additional copies of Form 8807.

Enter on:

Line 1.—The amount of total sales for each taxable article.

Line 2.—The amount of sales included on line 1 from imports.

Lines 3a through 3d.— The amount of tax-free and tax-exempt sales, the amount of tax-paid purchases, and the amount of exports.

Line 4.—The net taxable amount determined by reducing line 1 by lines 3a through 3d.

Lines 5a through 5d.—The amount of credits or adjustments for delivery expenses, tire credits, tax-paid parts and accessories, and all other adjustments or credit expenses.

Line 6.—The taxable amount determined by reducing line 4 by lines 5a through 5d.

Line 7.—The tax rate of the taxable article.

Line 8.—The amount of tax for each taxable article determined by multiplying line 6 by the rate of tax on line 7. Enter the tax for each article on Form 720 on the tax line for the appropriate IRS No.

Form **8807**
(January 1989)
Department of the Treasury
Internal Revenue Service

Computation of Certain Manufacturers and Retailers Excise Taxes

▶ Attach to Form 720.

OMB No. 1545-1076
Expires 10-31-91

Name (as shown on Form 720)	Date calendar quarter ended	Employer identification number

a Are you required to file **Form 2290,** Heavy Vehicle Use Tax Return? . . . . . ☐ Yes ☐ No

b Are you registered on **Form 637,** Registration for Tax-Free Transactions Under Chapters 31, 32, and 38 of the Internal Revenue Code, or **Form 637A,** Registration for Tax-Free Sales and Purchases of Fuel Used in Aircraft? . . . ☐ Yes ☐ No
If "Yes," please enter your registration number here . . . . . ▶

Computation of Tax

	A	B	C	D	E
Taxable Article					
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c Tax-paid parts or accessories					
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General Instructions

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When To File.—File Form 8807 as an attachment to Form 720 quarterly by the last day of the month following the end of the quarter. You may have an additional 10 days to file your return if you have made all deposits of the taxes due for the quarter on time and in full. See the Instructions for Form 720 for rules on depositing the taxes.

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Line 6.—The taxable amcunt determined by reducing line 4 by lines 5a through 5d.

Line 7.—The tax rate of the taxable article.

Line 8.—The amount of tax for each taxable article determined by multiplying line 6 by the rate of tax on line 7. Enter the tax for each article on Form 720 on the tax line for the appropriate IRS No.

Call IRS With Your Tax Question

If the instructions to the tax forms and our free tax publications have not answered your question, please call us TOLL-FREE. "Toll-Free" is a telephone call for which you pay only local charges.

CHOOSING THE RIGHT NUMBER: Use only the number listed below for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial 1-800 when using a local city number.**

BEFORE YOU CALL: Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form to which your question relates;

2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another);

3. The name of any IRS publication or other source of information that you used to look for the answer.

BEFORE YOU HANG UP: If you do not fully understand the answer you receive or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take the additional time required to be sure we have answered your question fully and in the manner which is most helpful to you.

If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

ALABAMA
1-800-424-1040

ALASKA
Anchorage, 561-7484
Elsewhere, 1-800-424-1040

ARIZONA
Phoenix, 257-1233
Elsewhere, 1-800-424-1040

ARKANSAS
1-800-424-1040

CALIFORNIA
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Denver, 825-7041
Elsewhere, 1-800-424-1040

CONNECTICUT
1-800-424-1040

DELAWARE
1-800-424-1040

DISTRICT of COLUMBIA
483-3100

FLORIDA
Jacksonville, 354-1760
Elsewhere, 1-800-424-1040

GEORGIA
Atlanta, 522-0050
Elsewhere, 1-800-424-1040

HAWAII
Oahu, 541-1040
Elsewhere, 1-800-424-1040

IDAHO
1-800-424-1040

ILLINOIS
Chicago, 435-1040
In area code 708, 1-312-435-1040
Elsewhere, 1-800-424-1040

INDIANA
Indianapolis, 226-5477
Elsewhere, 1-800-424-1040

IOWA
Des Moines, 283-0523
Elsewhere, 1-800-424-1040

KANSAS
1-800-424-1040

KENTUCKY
1-800-424-1040

LOUISIANA
1-800-424-1040

MAINE
1-800-424-1040

MARYLAND
Baltimore, 962-2590
Montgomery County, 488-3100
Prince George's County, 488-3100
Elsewhere, 1-800-424-1040

MASSACHUSETTS
Boston, 523-1040
Elsewhere, 1-800-424-1040

MICHIGAN
Detroit, 237-0800
Elsewhere, 1-800-424-1040

MINNESOTA
Minneapolis, 291-1422
St. Paul, 291-1422
Elsewhere, 1-800-424-1040

MISSISSIPPI
1-800-424-1040

MISSOURI
St. Louis, 342-1040
Elsewhere, 1-800-424-1040

MONTANA
1-800-424-1040

NEBRASKA
Omaha, 422-1500
Elsewhere, 1-800-424-1040

NEVADA
1-800-424-1040

NEW HAMPSHIRE
1-800-424-1040

NEW JERSEY
Newark, 622-0600
Elsewhere, 1-800-424-1040

NEW MEXICO
1-800-424-1040

NEW YORK
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Brooklyn, 596-3770
Buffalo, 855-3955
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Nassau, 222-1131
Queens, 596-3770
Rockland County, 997-1510
Staten Island, 596-3770
Suffolk, 724-5000
Westchester County, 997-1510
Elsewhere, 1-800-424-1040

NORTH CAROLINA
1-800-424-1040

NORTH DAKOTA
1-800-424-1040

OHIO
Cincinnati, 621-6281
Cleveland, 522-3000
Elsewhere, 1-800-424-1040

OKLAHOMA
1-800-424-1040

OREGON
Portland, 221-3960
Elsewhere, 1-800-424-1040

PENNSYLVANIA
Philadelphia, 574-9900
Pittsburgh, 281-0112
Elsewhere, 1-800-424-1040

PUERTO RICO
San Juan Metro Area, 766-5040
Isla DDD, 766-5549

RHODE ISLAND
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SOUTH CAROLINA
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SOUTH DAKOTA
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Elsewhere, 1-800-424-1040

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1-800-424-1040

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1-800-424-1040

VIRGINIA
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Richmond, 649-2361
Elsewhere, 1-800-424-1040

WASHINGTON
Seattle, 442-1040
Elsewhere, 1-800-424-1040

WEST VIRGINIA
1-800-424-1040

WISCONSIN
Milwaukee, 271-3780
Elsewhere, 1-800-424-1040

WYOMING
1-800-424-1040

Telephone Assistance Services for Hearing Impaired Taxpayers Who Have Access to TV/Telephone—TTY Equipment.

Indiana residents, 1-800-382-4059

Elsewhere in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico, 1-800-428-4732

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8:00 A.M. to 6:45 P.M. EST (Jan. 1–April 16)

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Form **9117**
(January 1990)
Department of the Treasury
Internal Revenue Service

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Form 720, Quarterly Federal Excise Tax Return	
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Form 2290, Heavy Vehicle Use Tax Return	
Form 6197, Gas Guzzler Tax	
Form 6627, Environmental Taxes	
Instructions for Form 6627	
Form 8743, Information on Fuel Inventories and Sales	
Form 8807, Computation of Certain Manufacturers and Retailers Excise Taxes	
Publication 349, Federal Highway Use Tax on Heavy Vehicles	
Publication 378, Fuel Tax Credits and Refunds	
Publication 510, Excise Taxes	

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